REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
Quezon City

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| Revenue Memorandum Order (RMO) No. 09-2014 |
| BIR Ruling No. 007-2015 |
| A53[illegible]-2017 |
| 11-17-2017 |

**BPI FAMILY SAVINGS BANK**
BPI Family Savings Bank Center,
Paseo de Roxas corner Dela Rosa St.,
Makati City 1200

**Attention: <u>CECILLE V. FERNANDO</u>**
Assistant Manager

Gentlemen:

This refers to your letter dated December 05, 2016, securing a BIR Ruling to all foreclosed real property with pending issuance of electronic Certificate Authorizing Registration (eCAR) prior to the implementation of Revenue Memorandum Circular (RMC) No. 105-2016 dated August 23, 2016.

In reply, please be informed that Revenue Memorandum Order (RMO) No. 9-2014 was issued to serve as a guideline in the processing of request for tax rulings and that the same took effect on February 06, 2014. ***(BIR Ruling No. 007-2015 dated January 20, 2015)***

Section 4 of RMO No. 9-2014 provides that a letter request for ruling must be sworn and executed under oath by the individual taxpayer or by the authorized official/representative of the corporation, partnership or entity containing the following:

1. *Factual background of the request for ruling;*

2. *Issues/questions raised or conclusions sought to be confirmed;*

3. *Legal grounds and relevant authorities supporting the position of the taxpayer;*

4. *List of documents submitted; and*

5. *Affirmations stating that:*

    a. *A similar inquiry has not been filed and is not pending in another office of the Bureau;*

    b. *There is no pending case in litigation involving the same issue/s and the same taxpayer and related taxpayer;*

    c. *The issue/s subject of the request is not pending investigation, on-going audit, administrative protest, claim for refund or issuance of tax credit certificate, collection proceeding or judicial appeal; and*

    d. *The documents are complete and that no other documents will be submitted in connection with the request.*

Moreover, Section 5 of the same RMO provides that a request for ruling must be accompanied by the following documents:

1. *All documents that are material to the transaction, certified as true copies by the appropriate government agency having custody of the original documents;*

2. *Proof that the taxpayer is entitled to exemption or incentive; and*

3. *Special Power of Attorney or authorization in writing in case the request is filed by a representative of the taxpayer.*

In view of the fact that your letter request was not sworn to and executed under oath, and does not include the requirements stated under Sections 4 and 5 of RMO No. 9-2014, it cannot be processed right now as it does not conform with the requirements of RMO No. 9-2014.

Be that as it may, we would be glad to process your request for a ruling when the said letter-request conforms to the said RMO.

Please be guided accordingly.

Very truly yours,

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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